



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 15, 2004

The Honorable Edward M. Turner III
Chief Judge
County of Carroll General District Court
P. O. Box 698
Hillsville, VA 24343

The Honorable Robert C. Viar, Jr.
Chief Judge
County of Carroll Juvenile and
Domestic Relations District Court
1 East Main Street, Suite 305
Christiansburg, VA 24073

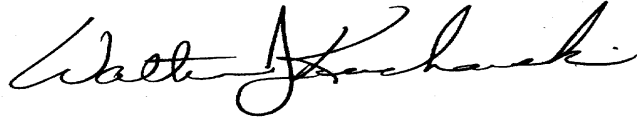
The Honorable Ray Wilson Grubbs
Magistrate Supervising Authority
Twenty-seventh Judicial District
P. O. Box 6309
Christiansburg, VA 24068

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Carroll District Court and the associated magistrates from the Twenty-seventh Judicial District for the period April 1, 2003 through September 30, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and with the Chief Magistrate on December 15, 2004 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

A handwritten signature in black ink, appearing to read "Catharine A. Schuchman". The signature is fluid and cursive, with a large initial "C" and a stylized "S".

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: J. L. Tompkins III Judge
Randal J. Duncan, Judge
Christine C. Beck, Clerk
Iris B. Tucker, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia